

July 25, 2025

To: Humboldt County Board of Supervisors  
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From: Thomas Crandall  
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cc: Mychal Evenson, Auditor-Controller; Amy Christensen, Treasurer-Tax Collector

Subject: The rezoning of Agriculture Exclusive (AE) lands to Timber Production Zone (TPZ)

References: 1) 01/11/2018 Crandall letter to BoS, re: Johannesen AE-to-TPZ rezone  
2) 03/22/2022 Crandall appeal to BoS, re: Ambiguity Farms CUP

To the Humboldt County Board of Supervisors (the Board, BoS),

Although I live in Santa Barbara, I am an original-2000/current Tooby Ranch landowner and an advocate for preserving Ag-resource lands in Southern Humboldt County (References 1 & 2). Unfortunately my efforts to protect my local watershed and Ag-Preserve were not successful: the Board approved the referenced applications. This letter addresses a broader county-wide issue: the public-vs-private benefit of rezoning Agriculture Exclusive (AE) lands to TPZ.

The recent Cottrell AE-to-TPZ-rezone illustrates the problem: this project has no public benefit.

- There is no public or private beneficial increase in land-use: both AE and TPZ have 160 acre parcel-minimums; both commercial-grazing & timber-harvest are compatible-uses on each. (The threshold for converting AE-land to TPZ is the AE-land be contiguous to TPZ; that's it.)
- A 92% reduction in property tax revenue (-\$17,000 annually) is not in the public's interest. This rezone has only a private benefit: a permanent tax-break that runs with the land, *forever*.
- There is no recoupment of the lost property tax revenue: future timber-yield-taxes from *the rezoned acres* will never offset the perpetual/annual property-tax-loss on *the rezoned acres*. (No board-foot of marketable-timber has ever been harvested from AE-land rezoned to TPZ.)

Agriculture Exclusive (AE) Resource-Land Rezoning Options					Example : 2025 Cottrell TPZ-rezone of 2,128 AE-acres				
	zoning	parcel/ residence min. acres	public benefit		2025 assessed value/acre	2025 base year value %	2025 property tax/acre	2025 revenue/tax loss/ac	2025 revenue/tax loss total
			conservation benefit	revenue benefit					
baseline (no rezone)	AE-160	160	no (160 ac)	yes, 100%	~\$875/ac	100%	\$8.75/ac	\$0	none
rezone to TPZ	TPZ (160)	160	no (160 ac)	no (- 92%)	~\$73/ac	8.3%	\$0.73/ac	-\$8.02/ac	~\$17,000
conservation contract	AE-WA	600	yes (600 ac)	no (- 94%)	~\$50/ac	5.7%	\$0.50/ac	-\$8.25/ac	~\$17,600

The Referral Agencies that review and approve Zoning Reclassifications (Planning Commission, Forestry, County Counsel) have no function or insight into County revenue and budget decisions. The Board of Supervisors is the only forum that weighs a private tax-benefit against the public's conservation and revenue interests. The Board needs a Staff-analysis of historical tax data to make *an informed decision in the public's interest*. A comparison of the annual property-tax-lost and the annual timber-yield-tax-collected on all AE-to-TPZ-rezoned-land over the past 25 years would well illustrate the significant and perpetual revenue loss associated with these projects. Many more AE-to-TPZ rezoning projects will soon come before the Board (I don't blame the landowners for trying), but it would be reckless for the Board to continue making these rezoning decisions based on unfounded claims of land conservation and revenue recoupment.

AE-to-TPZ rezoning is at the Board's discretion and pleasure. With no public benefit, a significant (~90%) revenue loss, and a deficit County budget, the public's interests far outweigh the private benefit of these projects. The Board needs to stop approving the rezoning of AE-land to TPZ.

Respectfully,

  
Thomas P. Crandall, Tooby Ranch landowner